

# EXHIBIT 27

**Debevoise  
& Plimpton**

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April 18, 2018

**FOIA CONFIDENTIAL TREATMENT REQUESTED**

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Assistant U.S. Attorney, District of New Jersey  
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970 Broad Street, Suite 700  
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**L&T Construction**

Dear Kevin and Courtney:

On behalf of our client, Larsen & Toubro Construction ("L&T Construction" or the "Company"), I am providing you with two lists of search terms that were developed and utilized in connection with L&T Construction's internal review (on which we provided you a report on July 27, 2017 (the "July 27 Presentation")). Those lists are attached as Annexes to this letter.

L&T Construction is providing these lists as part of its ongoing cooperation with your investigation and in response to the request you made during our call on April 16, 2018. During the course of L&T Construction's internal review, these lists were used to query electronic data that was gathered from the Company for the internal review.<sup>1</sup> This process was described on Slide 21 of the July 27 Presentation.

During the course of the internal review, the search terms on these two lists were used to segregate and cull data for further manual review. As the internal review matured, the original list of search terms was refined and added to – which is why there are two distinct sets of search terms. Each set was used as follows:

- Annex A is a list of search terms from January 2017 that was the original list of search terms used for the internal review.

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<sup>1</sup> We previously have described the database as consisting of electronic data collected from 29 L&T Construction custodians (including all nine of the L&T Construction employees specifically named in the December 8 letter). The database also includes restored files from backup tapes for selected custodians and, where available, "carved" files in which data was restored from previously deleted files.

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Courtney Howard, Esq.

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- Annex B is a list of search terms from September 2017 that was created using the January 2017 list along with some modifications and additions based on: (i) findings made through the course of the review from January to September 2017; and (ii) particular areas you asked us to focus on during the July 27 Presentation.

We are producing these two lists without prejudice to any claims of attorney-client privilege or work product immunity and subject to L&T Construction's jurisdictional and other defenses. If, after reviewing these lists, you have any suggestions for additional search terms that we may have overlooked, we would be happy to take them into consideration as we continue to cooperate with your investigation.

Aside from these two lists, you will recall that we previously provided the search strings used to generate the responses to Request 2 of your letter dated December 8, 2017. Those search strings are contained in the Annexes to the letters accompanying our productions dated January 19, 2018 and April 6, 2018.

\* \* \* \* \*


Pursuant to 28 C.F.R. § 16.8, we request on L&T Construction's behalf that confidential treatment be accorded to all copies of this letter, the accompanying documents, and any notes, memoranda, or other records created by or at the direction of the DOJ or other federal law enforcement agencies, their officers or staff members, that reflect, refer, or relate to this letter or the enclosed documents. Among other things, the enclosed documents contain trade secret information or privileged and confidential commercial or financial information exempt from disclosure under the Freedom of Information Act, 5 U.S.C. § 552(b)(4).

Please promptly inform me of any request under the Freedom of Information Act seeking access to any of the foregoing records, including this letter, to enable us to substantiate the grounds for confidential treatment.

Provision of these materials is not intended to, and does not waive any applicable privilege or other legal basis under which information may not be subject to production. If it were found that production of any of the enclosed materials constitutes disclosure of otherwise privileged matters, such disclosure would be inadvertent. By the production of such documents, L&T Construction does not intend to waive and has not waived the attorney-client privilege or any other protections.

Please let me know if you have any questions about this letter or the attached Annexes.

Very truly yours,



Colby A. Smith

**Attachments**

*By Electronic Mail*

DOJ-LT-LTR-00000056

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Courtney Howard, Esq.

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**Annex A to letter dated April 18, 2018**

**January 2017 List**

"B S Envitech"
"Foreign Corrupt Practices Act"
"Sudhir Patil"
"Sudhir Patil" AND "purchase order"
"Sudhir Patil" AND "Work order"
"Sudhir Patil" AND PO
"Sudhir Patil" AND quote
"Ultra Tech"
"vasa_naga@yahoo.co.in"
(Cognizant OR CTS) AND "Cluster Committee"
(Cognizant OR CTS) AND "Code of Conduct"
(Cognizant OR CTS) AND "consultancy charges"
(Cognizant OR CTS) AND "documentation charges"
(Cognizant OR CTS) AND "environment consultancy charges"
(Cognizant OR CTS) AND "examination charges"
(Cognizant OR CTS) AND "follow up charges"
(Cognizant OR CTS) AND "for clearances"
(Cognizant OR CTS) AND "for facilitating permits"
(Cognizant OR CTS) AND "for getting NOC"
(Cognizant OR CTS) AND "for government entertainment"
(Cognizant OR CTS) AND "for government liaisoning"
(Cognizant OR CTS) AND "for miscellaneous work"
(Cognizant OR CTS) AND "for NOC"
(Cognizant OR CTS) AND "for obtaining approvals"
(Cognizant OR CTS) AND "for obtaining license"
(Cognizant OR CTS) AND "for processing"
(Cognizant OR CTS) AND "Foreign Corrupt Practices Act"
(Cognizant OR CTS) AND "gifts for government officials"
(Cognizant OR CTS) AND "HYD Incubation"
(Cognizant OR CTS) AND "HYD ISC"
(Cognizant OR CTS) AND "incidental expenses"
(Cognizant OR CTS) AND "local agent" AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholinganallur)
(Cognizant OR CTS) AND "meals with government officials"
(Cognizant OR CTS) AND "other charges"
(Cognizant OR CTS) AND "out-of-pocket"

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(Cognizant OR CTS) AND "Permit Approval" AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholinganallur)
(Cognizant OR CTS) AND "redemption charges"
(Cognizant OR CTS) AND "renewal charges"
(Cognizant OR CTS) AND "retainership for statutory compliance"
(Cognizant OR CTS) AND "securing consent"
(Cognizant OR CTS) AND "to expedite approval"
(cognizant or cts) and (buy or land or parcel)
(Cognizant OR CTS) AND (campus w/3 regulari%ation) AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholinganallur)
(cognizant or cts) and (cluster w/3 (committee or approv* or consultant))
(Cognizant or CTS) AND (facilitate OR facilitation OR facility)
(cognizant or cts) and (fee* w/3 advis*r)
(cognizant or cts) and (fee* w/3 agen*)
(cognizant or cts) and (fee* w/3 broker)
(cognizant or cts) and (fee* w/3 consul*)
(cognizant or cts) and (fee* w/3 intermediar*)
(cognizant or cts) and (fee* w/3 middlem*)
(cognizant or cts) and (fee* w/5 government)
(cognizant or cts) and (fee* w/5 illegal)
(cognizant or cts) and (fee* w/5 improp*)
(cognizant or cts) and (fee* w/5 minist*)
(cognizant or cts) and (fee* w/5 offic*)
(cognizant or cts) and (fee* w/5 politic*)
(cognizant or cts) and (fee* w/5 questionable)
(cognizant or cts) and (fee* w/5 regulat*)
(cognizant or cts) and (fee* w/5 unauthori*)
(cognizant or cts) and (fee* w/5 unethic*)
(cognizant or cts) and (fee* w/5 violat*)
(cognizant or cts) and (friend* w/10 govern*)
(cognizant or cts) and (friend* w/10 minist*)
(cognizant or cts) and (friend* w/10 offic*)
(cognizant or cts) and (friend* w/10 politi*)
(cognizant or cts) and (friend* w/10 pres*)
(Cognizant or CTS) AND (government w/10 payment)
(Cognizant or CTS) AND (Land w/3 acqui*)
(Cognizant or CTS) AND (Land w/3 purchase)
(Cognizant or CTS) AND (minist* w/10 payment)
(Cognizant or CTS) AND (official w/10 payment)

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(cognizant or cts) and (pay w/1 off)
(cognizant or cts) and (pay w/5 government)
(cognizant or cts) and (pay w/5 illegal)
(cognizant or cts) and (pay w/5 improp*)
(cognizant or cts) and (pay w/5 minist*)
(cognizant or cts) and (pay w/5 offic*)
(cognizant or cts) and (pay w/5 politic*)
(cognizant or cts) and (pay w/5 questionable)
(cognizant or cts) and (pay w/5 regulat*)
(cognizant or cts) and (pay w/5 unauthori*)
(cognizant or cts) and (pay w/5 unethic*)
(cognizant or cts) and (pay w/5 violat*)
(cognizant or cts) and (pay* w/3 advis*r)
(cognizant or cts) and (pay* w/3 agen*)
(cognizant or cts) and (pay* w/3 broker)
(cognizant or cts) and (pay* w/3 consult*)
(cognizant or cts) and (pay* w/3 intermediar*)
(cognizant or cts) and (pay* w/3 middlem*)
(cognizant or cts) and (pay* w/5 lobb*)
(cognizant or cts) and (payment* w/5 government)
(cognizant or cts) and (payment* w/5 illegal)
(cognizant or cts) and (payment* w/5 improp*)
(cognizant or cts) and (payment* w/5 lobb*)
(cognizant or cts) and (payment* w/5 ministr*)
(cognizant or cts) and (payment* w/5 officer*)
(cognizant or cts) and (payment* w/5 officia*)
(cognizant or cts) and (payment* w/5 politic*)
(cognizant or cts) and (payment* w/5 questionable)
(cognizant or cts) and (payment* w/5 regulat*)
(cognizant or cts) and (payment* w/5 unauthori*)
(cognizant or cts) and (payment* w/5 unethic*)
(cognizant or cts) and (payment* w/5 violat*)
(Cognizant OR CTS) AND (permit or permits or approval or approvals) AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholinganallur)
(Cognizant OR CTS) AND (processing w/3 fee)
(Cognizant OR CTS) AND (regularization OR regularisation) AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholinganallur)
(Cognizant or CTS) AND (special w/10 payment)
(Cognizant or CTS) AND (variation w/5 approval)
(Cognizant or CTS) AND (variation w/5 regularisation)



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(Cognizant or CTS) AND (variation w/5 regularization)
(Cognizant OR CTS) AND Agent AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(Cognizant OR CTS) AND approval AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(Cognizant OR CTS) AND approvals AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(Cognizant or CTS) AND Bantala
(Cognizant or CTS) AND Biswajit
(Cognizant OR CTS) AND brib*
(Cognizant OR CTS) AND broker AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(Cognizant OR CTS) AND campus AND (regularisation or regularisation) AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(cognizant or cts) and cash AND advis*r
(cognizant or cts) and cash AND consul*
(cognizant or cts) and cash AND contract*
(cognizant or cts) and cash AND expense*
(cognizant or cts) and cash AND intermediary*
(Cognizant or CTS) AND certifi*
(Cognizant or CTS) AND Code
(Cognizant or CTS) AND Compliance
(Cognizant or CTS) AND consult*
(Cognizant OR CTS) AND Consultant AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(cognizant or cts) AND consultant AND kits
(Cognizant or CTS) AND consultation
(Cognizant or CTS) AND Corrupt
(Cognizant or CTS) AND Corruption
(Cognizant or CTS) AND Devarajan
(Cognizant OR CTS) AND EIA AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(Cognizant OR CTS) AND Environment AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingallur)
(Cognizant or CTS) AND expenses

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(Cognizant or CTS) AND extra
(Cognizant or CTS) AND FCPA
(Cognizant OR CTS) AND fire AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingaallur)
(Cognizant or CTS) AND Ganesh
(cognizant or cts) AND hyderabad AND consultnat
(Cognizant OR CTS) AND intermediary AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingaallur)
(Cognizant or CTS) AND Jojy
(Cognizant or CTS) AND KITS
(Cognizant or CTS) AND KOCHI
(Cognizant or CTS) AND land
(Cognizant or CTS) AND liaison
(Cognizant or CTS) AND liaisoning
(Cognizant OR CTS) AND lobb* AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingaallur)
(Cognizant or CTS) AND MEPZ
(Cognizant OR CTS) AND Middleman AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingaallur)
(Cognizant OR CTS) AND miscellaneous
(Cognizant OR CTS) AND permit AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingaallur)
(Cognizant OR CTS) AND permits AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingaallur)
(Cognizant OR CTS) AND planning AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholingaallur)
(Cognizant or CTS) AND policy
(Cognizant or CTS) AND Premanand
(Cognizant or CTS) AND Pune
(cognizant or cts) AND pune AND (sudhir or patil)
(Cognizant or CTS) AND Ramamoorthy
(Cognizant or CTS) AND Sambhaji
(Cognizant or CTS) AND Saravana
(Cognizant or CTS) AND Sholingaallur
(Cognizant or CTS) AND Siruseri



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(Cognizant OR CTS) AND statutory AND (MEPZ OR Bantala OR Siruseri OR Pune OR KITS OR Kochi OR HYD OR ISC OR Sholinganallur)
(Cognizant or CTS) AND Thiruvengadam
(Cognizant or CTS) AND variation AND APPROVAL AND (regularisation w/5 campus)
(Cognizant or CTS) AND variation AND APPROVAL AND (regularization w/5 campus)
(Cognizant or CTS) AND Venkatesan
(Cognizant or CTS) AND Venugopal
Cognizant
CTS
Ensys
Ensys AND "purchase order"
Ensys AND "work order"
Ensys AND Consultant
Ensys AND invoice
Ensys AND PO
Ensys AND quote
Envitech
Envitech AND "purchase order"
Envitech AND "Work order"
Envitech AND PO
Envitech AND quote
FCPA
Jhanvi
Jhanvi AND "purchase order"
Jhanvi AND "Work order"
jhanvi and consultant AND engineer
Jhanvi AND Invoice
Jhanvi AND PO
Jhanvi AND quote
Ultratech
Ultratech AND "purchase order"
Ultratech AND "Work order"
Ultratech AND PO
Ultratech AND Pradnya
Ultratech AND quote
Utech

Kevin Gingras, Esq.  
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**Annex B to letter dated April 18, 2018**

**September 2017 List**

"1.50 Lakh" or "1.50 lac"
"1.50 Lakhs" or "1.50 lacs"
"12 Cr"
"15 Cr"
"15.2 Cr"
"22.6 Cr"
"23.94 Cr"
"38016875"
"5 Cr"
"5 Crore"
"5,05,00,000"
"5.05 Crore"
"56 Cr"
"9.6 Lakhs" or "9.6 Lakh"
"9.60 Lakh"
"90 Lacs" or "90 Lac"
"90 Lakh" or "90 Lakhs"
"AAI"
"Airport Authority of India"
"Biswajit Ghosh"
"BS Envi*Tech"
"BS EnviTech"
"Building Permit"
"Building Plan Approval"
"Campus Regularisation"
"Campus Regularization"
"CDC Campus"
"Certificate"
"Certificate" AND "Area Grading"
"Champion Switchgears"
"Change Control Notes"
"Chief Minister"
"Civil Aviation"
"Commencement Certificate"
"Completion Certificate"
"Consent to Establish" or CTE
"Consent to Operate" or CTO

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"D*A* Patil"
"DA Patil"
"Environmental Clearance" OR EC
"Extra Claim"
"Facility for Power"
"Fire NOC"
"Forest Dept"
"H*UD"
"Land Approval"
"Law Officer"
"Maharashtra Industrial Development Corporation"
"Maharashtra Pollution Control Board"
"MEPZ Related Approvals"
"Mining Approval"
"NOC Civil Aviation"
"Occupancy/ Building Completion Certificate"
"PCB Enhancement"
"Planning Permission"
"Planning Permit" or PP
"Plinth Checking Certificate"
"Pristine Consultants"
"Pune Ph*1"
"Pune Ph*2"
"Pune Phase 1"
"Pune Phase 2"
"Sambhaji Bhor"
"Senthil Kumar"
"Show Cause Notice"
"Srimanikandan Ramamoorthy"
"Statutory Approval" or "Statutory Approvals"
"Sudhir Patil"
"Techno*Legal"
"Tree Cutting NOC"
"TSIIC Conditional Approval"
"TSiPASS"
"Ultra-Tech"
"Valsa Nair"
(CM or minister) and demand
(CM or minister) and request
(Consent w/3 Establishment) or COE
(Miss or Ms or Madam) AND Nair

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Courtney Howard, Esq.

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12,00,00,000
15,00,00,000
22,60,00,000
23,94,00,000
Academy Block
Additional w/3 fees
Adibatla
ATR
Baburaaj
Balaji
BalajiSK
Biswajit
Brandwall
Brib!
CCN
CDC
Chief
CKC
Clearance
CM
CM and Meet*
CMDA
Cognizant
Committee
CTS
dap_24@hotmail.com
Deccan and Campus
deman!
Deole
Devarajan
EC
EIA
ELCOT
ELCOT AND SEZ
Ensys
Environ!
Extra w/3 Claim
Hinjawadi
Hinjewadi
Housing
Jahanavi

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Jahnavi
Jhanavi
KITS
KKN
Liaisoning
Liasoning
Madam
Mani
MIDC
Minister
Minister and meet*
Ministry
MOEF
MPCB
Mutation
Nachiket
Nagasubramanian OR NAGA
OC
Parkhi
Parshurame
Permit
Polajwar
PP
Pradnya
pristineconsultants@gmail.com
Pune w/3 project
Ramamoorthy
Sambhaji
Scrutiny Fee
SEAC
Secretary
SEIAA
Sholinganallur
SNS
Ssmanian
STPI
Thiruvengadam
TNK
TNPGB
TSIIC
Urban



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*April 18, 2018*

Vadivelu
Valsa
Valsa AND Singh
Variation
Variation w/3 Claim
Venkatesan
Venugopal
VRH
YYY